550

Tariff Classification Of Prospective Imports

T 17.26:

All goods imported into the United States are subject to duty unless specifically exempted from the assessment. Customs duties are classified as ad valorem, specific, or compound.

An *ad valorem* rate of duty is a percentage which is applied to the dutiable value of the imported goods.

A *specific duty* is a specified amount per unit of weight, gauge, or other measure of quantity, as 10 cents per pound.

A *compound duty* is one combining specific and ad valorem duties upon a single item of goods, as 10 cents per pound and 35 percent ad valorem.

HOW TO OBTAIN TARIFF CLASSIFICATION ADVICE

An exporter to the United States or an American importer may obtain a decision on the tariff classification and rate of duty (or free status) of specific merchandise before it is shipped to the United States. Rulings may not be obtained once the merchandise has been imported.

The following information is required to determine the correct rate of duty:

- A complete description of the goods. Send samples, sketches, diagrams, or other illustrative material when the goods cannot adequately be described in writing.
- The method of manufacture or fabrication.
- Specifications and analyses.
- Quantities, weights, and costs of the component materials—with percentages if possible.
- The country of origin of the merchandise.

Whatever information you have as to the:

- Commercial designation in the United States.
- Principal use in the United States.

If you are positive that any of this information will not be of use in determining the rate of duty, it may be disregarded.

SAMPLE

A sample should be submitted whenever feasible, but a sample does not take the place of the detailed information requested. Sometimes samples alone are not adequate for determination of the correct rate of duty.

LABORATORY ANALYSIS OF SAMPLE

The sample may be subjected to laboratory analysis, tests, or other examination to determine its proper tariff classification. Samples may be damaged by such analysis and will not be returned unless requested.

PATENTED ARTICLES

If the sample is a patented article, or contains a patented article or articles, the patent numbers and the name of the country issuing the patents should be submitted when known or readily ascertainable.

MARKING OF COUNTRY OF ORIGIN

In general, every article of foreign manufacture imported into the United States must be legibly marked in a conspicuous place and in a manner to indicate the country of origin of the article to the ultimate purchaser in the United States. Certain exceptions from marking are provided for in section 304, Tariff Act of 1930.

It is suggested that you obtain advice from a United States Customs representative or from Customs Headquarters if an exception from marking is desired for an article to be exported to the United States, unless the prospective importer in the United States has received official assurance from Customs that an exception from marking will be allowed.

TARIFF CLASSIFICATION DECISION

When the information furnished is adequate, the U.S. Customs Service will make a decision you can rely upon as a basis for placing or accepting orders for goods to be imported into the United States.

On January 1, 1989, Customs instituted a program to allow importers to apply in writing for an advance tariff classification ruling under the Harmonized Tariff Schedule of the United States at the Customs district where the merchandise will be imported or at any other district where the importer would have reason to do business.

Customs Districts

(Note: New York and Minnesota have Area Directors instead of District Directors)

Anchorage, Alaska 99501 / 620 E. Tenth Ave., Suite 101	(907) 271-4043
Baltimore, Maryland 21202 / 40 S. Gay St.	(301) 962-2666
Boston, Massachusetts 02222-1059 / 10 Causeway St., Room 603	(617) 565-6147
Buffalo, New York 14202 / 111 W. Huron St., Room 603	(716) 846-4374
Charleston, South Carolina 29402 / 200 E. Bay St.	(803) 724-4312
Charlotte Amalie, St. Thomas-Virgin Islands 00801/ Main P.O. Sugar Estate	(809) 774-2530
Chicago, Illinois 60607 / 610 S. Canal St.	(312) 353-6100
Cleveland, Ohio 44114 / 55 Erieview Plaza	(216) 522-4284
Dallas/Fort Worth, Texas 75261 / 700 Parkway Plaza, P.O. Box 619050	(214) 574-2170
Detroit, Michigan 48226-2568 / 477 Michigan Ave., Patrick V. McNamara Bldg., Room 200	(313) 226-3177
Duluth, Minnesota 55802-1390 / 515 W. First St., 209 Fed. Bldg.	(218) 720-5201
El Paso, Texas 79985 / Bldg. B, Room 134 Bridge of the Americas P.O. Box 9516	(915) 534-6798
Great Falls, Montana 59405 / 320 Second Ave. S.	(406) 453-7631

Honolulu, Hawaii 96806 / 335 Merchant St. / P.O. Box 1641	(808) 541-1725
Houston, Texas 77052 / 701 San Jacinto St., P.O. Box 52790	(713) 226-2334
Laredo, Texas 78041-3130 / Lincoln Juarez Bridge P.O. Box 3130	(512) 726-2267
Los Angeles, California / 300 S. Ferry St., Terminal Island, San Pedro 90731	(213) 514-6001
Miami, Florida 33131 / 77 S.E. 5th St.	(305) 536-4101
Milwaukee, Wisconsin 53202 / 517 E. Wisconsin Ave.	(414) 291-3924
Minneapolis, Minnesota 55401 / 110 S. Fourth St.	(612) 348-1690
Mobile, Alabama 36652 / 150 Wall St. / P.O. Box 2748	(205) 690-2106
New Orleans, Louisiana 70130 / 423 Canal St.	(504) 589-6353
New York, New York	
New York Seaport Area, New York, New York 10048 Customhouse, 6 World Trade Center	(212) 466-5817
Kennedy Airport Area, Jamaica, New York 11430 Bldg. 178, Room 330B	(718) 917-1542
Newark Area, Newark, New Jersey 07114 Airport International Plaza	(201) 645-3760
Nogales, Arizona 85621 / International & Terrace Sts.	(602) 287-3637
Norfolk, Virginia 23510 / 101 E. Main St.	(804) 441-6546
Ogdensburg, New York, 13669 / 127 N. Water St.	(315) 393-0660
Pembina, North Dakota 58271 / Post Office Bldg.	(701) 825-6201
Philadelphia, Pennsylvania 19106 / 2nd & Chestnut Sts., Room 102	(215) 597-4605
Port Arthur, Texas 77642 / 4550 75th St.	(409) 724-0087
Portland, Maine 04112 / 312 Fore St., P.O. Box 4688	(207) 780-3326
Portland, Oregon 97209 / 511 N.W. Broadway	(503) 221-2865
Providence, Rhode Island 02905 / 49 Pavilion Ave.	(401) 528-5080
St. Albans, Vermont 05478 / Main & Stebbins Sts., P.O. Bldg., P.O. Box 1490	(802) 524-6527
St. Louis, Missouri 63105 / 7911 Forsyth Blvd., Suite 625	(314) 425-3134
San Diego, California 92188 / 880 Front St., Room 5-S-9	(619) 557-5360
San Francisco, California 94126 / 555 Battery St. / P.O. Box 2450	(415) 556-4340
San Juan, Puerto Rico 00902 / P.O. Box 2112	(809) 729-6950
Savannah, Georgia 31401 / 1 East Bay St.	(912) 944-4256
Seattle, Washington 98174 / 909 First Ave.	(206) 442-0554
Tampa, Florida 33605 / 4430 East Adamo Dr., Suite 301	(813) 228-2381
Washington, D.C. 20041 / POB 17423 Gateway 1 Bldg., Dulies Intl. Apt., Chantilly, Va. 22021	(202) 566-8511
Wilmington, North Carolina 28401 / One Virginia Ave.	(919) 343-4601

Do not depend on a small "trial" or "test" shipment to obtain a tariff classification.

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U.S. Customs Service
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